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Service Employees International Union
6 and 100 Oak Street Corporation
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8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN FRANCISCO DIVISION
11

12)	CASE NO. C-05 04189 TEH
13	Service Employees)	
14	International Union, and)	STIPULATION TO CONTINUE STATUS
14	100 Oak Street Corporation)	CONFERENCE AND Proposed
15	Plaintiffs,)	ORDER THEREON
16	v.)	
17	United States of America by)	
18	and through the Commissioner)	Case Mgt. Cnf.: Apr. 24, 2006
18	of Internal Revenue Service,)	Cnf. Time: 1:30 P.M.
19	Defendant.)	Courtroom: No. 12, 19 th Fl.
20	_____)	

21 IT IS HEREBY STIPULATED AND REQUESTED by and between the
22 parties to this action, as reflected by the signatures of their
23 respective counsel appearing below, that the status conference
24 initially set for February 27, 2006, at 1:30 P.M., and continued
25 to April 24, 2006, at 1:30 P.M., be continued to May 22, 2006 or
26 such other date as the court deems appropriate, and that all
27 related case management deadlines, be continued for the same
28 period of four calendar weeks, or to such other dates as the

1 court deems appropriate.

2 Plaintiffs petitioned the United States Tax Court for the
3 review of Notices of Determination issued by Defendant in
4 connection with requests by each of the Plaintiffs for Collection
5 Due Process hearings. On September 30, 2005, the United States
6 Tax Court dismissed Plaintiffs' petitions on the ground the court
7 lacked jurisdiction under Internal Revenue Code §6330(d)(1) to
8 consider petitions with respect to the penalties that are the
9 subject matter of the disputes between Plaintiffs and Defendant.

10 Plaintiffs moved for reconsideration. On October 19, 2005,
11 the Tax Court granted Plaintiffs' October 13, 2005, Motion for
12 Reconsideration and Motion to Vacate the September 30, 2005
13 Order. Plaintiffs petitioned this court for review of
14 Defendant's Notices of Determination because Internal Revenue
15 Code §6330(d)(1) provides that in the event it is determined a
16 petition has been filed with the wrong court, the petitioner
17 shall have thirty days to file a petition in the correct court.

18 On February 07, 2006, the court granted the continuation of
19 the case management conference pursuant to the stipulation of the
20 parties because the United States Tax Court had not rendered a
21 decision on Plaintiffs' October 13, 2005 motion for
22 reconsideration.

23 On March 22, 2006, the United States Tax Court determined it
24 did not have jurisdiction to adjudicate Plaintiffs' petitions.
25 On March 24, 2006, the Tax Court entered Orders dismissing
26 Plaintiffs' petitions for lack of jurisdiction.

27 The parties to this matter agree that a second continuation
28 of the case management conference, and a continuation of all

1 related case management deadlines, for a period of four calendar
2 weeks will facilitate the orderly adjudication of this matter,
3 and is an efficient utilization of the resources of this court.
4 Such a brief continuation is in the best interests of the
5 parties. Accordingly, the parties respectfully request that the
6 case management conference, and all related case management
7 deadlines, be continued for a period of four calendar weeks, or
8 for such other period of time as the court deems appropriate.

9
10 Respectfully submitted,

11 Dated: March ,2006

TAGGART & HAWKINS

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14 /S/ William E. Taggart, Jr.
15 William E. Taggart, Jr.
16 TAGGART & HAWKINS
Attorneys for Defendants
SERVICE EMPLOYEES INTERNATIONAL
UNION & 100 OAK STREET CORPORATION

17 Dated: March ,2006

KEVIN V. RYAN

18 United States Attorney
19
20

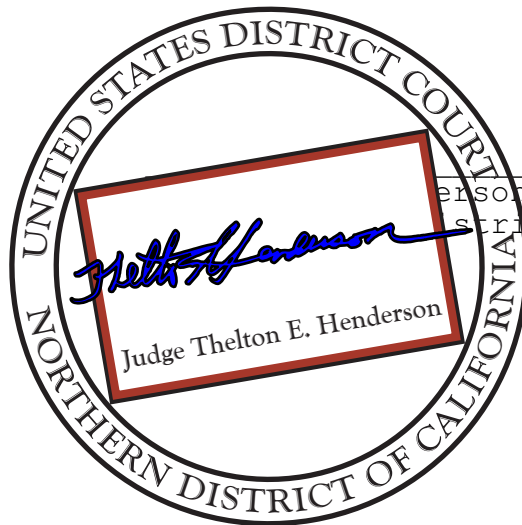
21 /S/ David L. Denier
22 David L. Denier
23 Asst. United States Attorney
24 Tax Division
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~~[Proposed]~~ ORDER

Pursuant to the stipulation of the parties as set forth above, and for good cause shown,

IT IS HEREBY ORDERED that the case management conference currently set for April 24, 2006, at 1:30 P.M., be continued to June 19, 2006, at 1:30 P.M., and that all related case management deadlines, be continued for the same period of four calendar weeks.

Dated: 04/03/06



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